

State of New Jersey  
DIVISION OF TAXATION

## TOBACCO PRODUCTS WHOLESALE SALES AND USE TAX

## FORM TPT-3

## WHOLESALE RESALE CERTIFICATE

To be completed by purchaser and given to and retained by seller. This form is not valid unless completed in its entirety.  
Please read and comply with the instructions given on both sides of this certificate.

TO \_\_\_\_\_ Date \_\_\_\_\_  
(Name of Seller)

Address

City

State

Zip

The purchaser certifies that:

- (1) It is registered with the New Jersey Division of Taxation under the Certificate of Authority number shown above.
- (2) The tobacco products purchased are described as follows:
- (3) It is a distributor, manufacturer or wholesaler of tobacco products, as defined on the reverse side.
- (4) It is purchasing tobacco products for the purpose of resale to a manufacturer, wholesaler, distributor or retail dealer of tobacco products.
- (5) It is not a retail dealer.

**THIS CERTIFICATE MAY NOT BE ISSUED BY RETAIL DEALERS**

I, the undersigned purchaser, have read and complied with the instructions with respect to the use of this Certificate, and it is my belief that the seller named herein is not required to collect the tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears (under the penalties for perjury and false swearing) that all of the information shown in this Certificate is true.

NAME OF PURCHASER

(as registered with the New Jersey Division of Taxation)

(Address of Purchaser)

By

(Signature of owner, partner, officer of corporation, etc.)

(Title)

## INSTRUCTIONS FOR USE OF TOBACCO PRODUCTS WHOLESALE RESALE CERTIFICATES - TPT-3

1. **Good Faith** - In general, a seller who accepts an exemption certificate in "good faith" is relieved of liability for collection or payment of tax upon the transaction covered by the certificate. The question of "good faith" is one of fact and depends upon a consideration of all the conditions surrounding the transaction. A vendor is presumed to be familiar with the law and the regulations pertinent to the business in which it deals.

In order for "good faith" to be established, the following conditions must be met:

- (a) The certificate must contain no statement or entry which the seller or lessor knows, or has reason to know, is false or misleading.
- (b) The certificate must be an officially promulgated certificate form or a substantial and proper reproduction thereof.
- (c) The certificate must be dated and executed in accordance with the published instructions, and must be complete and regular in every respect.

The vendor may therefore accept this Tobacco Products Wholesale Resale Certificate in "good faith" as a basis for exempting sales to the signatory purchaser provided that:

- (d) The purchaser's Certificate of Authority number, indicating that the purchaser is registered with the New Jersey Division of Taxation, is entered on the face of the Certificate.
  - (e) The purchaser has entered all other information required on the form.
  - (f) The vendor has no reason to believe that the tobacco products to be purchased are of a type not ordinarily used in the purchaser's business for the purpose described in this Certificate.
2. **Correction of Certificate** - In general, sellers have 60 days after date of sale to obtain a corrected certificate where the original certificate lacked material information required to be set forth in said certificate or where such information is incorrectly stated.
  3. **Additional Purchases by Same Purchaser** - This certificate will serve to cover additional purchases by the same purchaser of the same general type of property. However, each subsequent sales slip or purchase invoice based on this Certificate must show the purchaser's name, address and New Jersey Certificate of Authority number for purpose of verification.
  4. **Retention of Certificates** - Certificates must be retained by the seller for a period of not less than four years from the date of the last sale covered by the certificate. Certificates must be in the physical possession of the vendor and available for inspection on or before the 60th day following the date of the transaction to which the certificate relates.

## DEFINITIONS

**"Distributor"** means a person, wherever resident or located, who brings or causes to be brought into this State a tobacco product purchased directly from the manufacturer thereof and who receives, stores, sells or otherwise disposes of this product after it reaches this State;

**"Manufacturer"** means a person, wherever resident or located, who manufactures or produces, or causes to be manufactured or produced, a tobacco product and who sells, uses, stores or distributes the product, regardless of whether it is intended for sale, use or distribution within or without this State;

**"Wholesaler"** means a person, wherever resident or located, other than a distributor, who:

- a. purchases tobacco products from any other person who purchases from the manufacturer and who acquires tobacco products solely for the purpose of bona fide resale to retail dealers or to other persons for the purposes of resale only; or
- b. services retail outlets by the maintenance of an established place of business for the purchase of tobacco products including, but not limited to, the maintenance of warehousing facilities for the storage and distribution of tobacco products.

**"Tobacco product"** means any product containing tobacco for personal consumption, including, but not limited to, cigars, chewing tobacco, pipe tobacco, smoking tobacco and its substitutes, and snuff, **but not including cigarettes** as defined in section 102 of the Cigarette Tax Act (N.J.S.A. 54:40A-1 et seq.).

**"Retail dealer"** means a person who is engaged in this State in the business of selling any tobacco product at retail. A person placing a tobacco product vending machine at, or on any premises shall be deemed to be a retail dealer for each vending machine.

Have a question? Write: **NJ Division of Taxation, Technical Services, Taxpayer Services Branch/OCE, PO Box 281, Trenton, NJ 08695-0281**